

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FTX TRADING LTD., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11068 (JTD)

(Jointly Administered)

Obj. Deadline: July 3, 2023 at 4:00 p.m. ET

**THIRD MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP AS
TAX SERVICES PROVIDER TO THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD
FROM FEBRUARY 1, 2023 THROUGH AND INCLUDING FEBRUARY 28, 2023**

Name of Applicant	Ernst & Young LLP
Authorized to Provide Professional Services to:	the Debtors and Debtors-in-Possession
Date of Retention:	January 17, 2023 <i>nunc pro tunc</i> to November 28, 2022
Period for which compensation and reimbursement is sought:	February 1, 2023 through February 28, 2023
Amount of Compensation sought as actual, reasonable and necessary:	\$1,215,238.75
80% of Compensation sought as actual, reasonable and necessary:	\$972,191.00
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	\$10,381.09

This is a(n) X monthly ____ interim ____ final application. No prior application has been filed with respect to this Fee Period.

¹ The last four digits of FTX Trading Ltd.'s and Alameda Research LLC's tax identification number are 3288 and 4063 respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://cases.ra.kroll.com/FTX>. The principal place of business of Debtor Emergent Fidelity Technologies Ltd is Unit 3B, Bryson's Commercial Complex, Friars Hill Road, St. John's, Antigua and Barbuda.

SUMMARY OF BILLING BY PROFESSIONAL
FEBRUARY 1, 2023 THROUGH AND INCLUDING FEBRUARY 28, 2023

Name	Type	Rank	Hours	Hourly Rate	Total Individual Fees
Lowery,Kristie L	Billable	National Partner/Principal	41.4	\$990.00	\$40,986.00
Lowery,Kristie L	Travel ¹	National Partner/Principal	20.8	\$495.00	\$10,296.00
McComber,Donna	Billable	National Partner/Principal	17.6	\$990.00	\$17,424.00
Rumford,Neil	Billable	National Partner/Principal	20.3	\$990.00	\$20,097.00
Simpson,Kirsten	Billable	National Partner/Principal	8.6	\$990.00	\$8,514.00
Stevens,Matthew Aaron	Billable	National Partner/Principal	1.0	\$990.00	\$990.00
Bailey,Doug	Billable	Partner/Principal	68.6	\$825.00	\$56,595.00
Cavusoglu,Coskun	Billable	Partner/Principal	27.2	\$825.00	\$22,440.00
Estrada,Paul	Billable	Partner/Principal	1.0	\$825.00	\$825.00
Farrar,Anne	Billable	Partner/Principal	17.2	\$825.00	\$14,190.00
Ferris,Tara	Billable	Partner/Principal	18.0	\$825.00	\$14,850.00
Gerig,Gunnar	Billable	Partner/Principal	0.8	\$825.00	\$660.00
Holt,Lee	Billable	Partner/Principal	1.0	\$825.00	\$825.00
Hutchison,Keiran	Billable	Partner/Principal	2.4	\$850.00	\$2,040.00
Knoeller,Thomas J.	Billable	Partner/Principal	21.6	\$825.00	\$17,820.00
LaGarde,Stephen	Billable	Partner/Principal	0.8	\$825.00	\$660.00
Leston,Juan	Billable	Partner/Principal	0.9	\$825.00	\$742.50
Lovelace,Lauren	Billable	Partner/Principal	35.8	\$825.00	\$29,535.00
Maeder,Brenda	Billable	Partner/Principal	0.8	\$825.00	\$660.00
Pflieger,Deborah	Billable	Partner/Principal	0.5	\$825.00	\$412.50
Richards,Briana A.	Billable	Partner/Principal	14.0	\$1,150.00	\$16,100.00
Sandow,Jörg	Billable	Partner/Principal	1.2	\$825.00	\$990.00
Sethi,Navin	Billable	Partner/Principal	4.7	\$825.00	\$3,877.50
Shea JR,Thomas M	Billable	Partner/Principal	76.1	\$825.00	\$62,782.50
Shea JR,Thomas M	Travel ¹	Partner/Principal	5.0	\$412.50	\$2,062.50
Susko,Scott	Billable	Partner/Principal	1.2	\$825.00	\$990.00
Toi,Sarah Massey	Billable	Partner/Principal	0.5	\$825.00	\$412.50
Weiler,Sam P	Billable	Partner/Principal	1.5	\$825.00	\$1,237.50
Appl,Tobias	Billable	Managing Director	1.6	\$775.00	\$1,240.00
Bost,Anne	Billable	Managing Director	36.2	\$775.00	\$28,055.00
Cadisch,Michael	Billable	Managing Director	0.8	\$775.00	\$620.00
Cotopoulos,Alex	Billable	Managing Director	0.9	\$775.00	\$697.50
DeVincenzo,Jennie	Billable	Managing Director	24.5	\$775.00	\$18,987.50
Flagg,Nancy A.	Billable	Managing Director	16.2	\$775.00	\$12,555.00
Fultz,Richard Donald	Billable	Managing Director	0.5	\$775.00	\$387.50
Huddleston,Joe	Billable	Managing Director	0.6	\$775.00	\$465.00
Jackel,Jonathan	Billable	Managing Director	1.3	\$775.00	\$1,007.50
Ritz,Amy Felice	Billable	Managing Director	2.3	\$775.00	\$1,782.50
Roberti,Scott	Billable	Managing Director	0.6	\$775.00	\$465.00

Name	Type	Rank	Hours	Hourly Rate	Total Individual Fees
Sargent,Amy Johannah	Billable	Managing Director	1.3	\$775.00	\$1,007.50
Soderman,Kathy	Billable	Managing Director	4.2	\$775.00	\$3,255.00
Spyker,Debbie	Billable	Managing Director	0.5	\$775.00	\$387.50
Tosaki,Ryuta	Billable	Managing Director	1.0	\$775.00	\$775.00
Amacker,Ariane	Billable	Senior Manager	0.8	\$650.00	\$520.00
Ash,Polly Westerberg	Billable	Senior Manager	9.7	\$650.00	\$6,305.00
Berman,Jake	Billable	Senior Manager	8.3	\$650.00	\$5,395.00
Bugden,Nick R	Billable	Senior Manager	28.5	\$900.00	\$25,650.00
Canfora,Michael	Billable	Senior Manager	0.6	\$650.00	\$390.00
Coffey,Mandy V.	Billable	Senior Manager	2.9	\$650.00	\$1,885.00
Colantuoni,Francesca	Billable	Senior Manager	3.5	\$650.00	\$2,275.00
Ellenson,Cory	Billable	Senior Manager	17.5	\$650.00	\$11,375.00
Gatt,Katie	Billable	Senior Manager	5.6	\$650.00	\$3,640.00
Gundu,Kaivalya	Billable	Senior Manager	12.8	\$650.00	\$8,320.00
Haas,Zach	Billable	Senior Manager	9.7	\$650.00	\$6,305.00
Hamano,Taisuke	Billable	Senior Manager	3.1	\$650.00	\$2,015.00
Healy,John	Billable	Senior Manager	8.4	\$650.00	\$5,460.00
Jayanthi,Lakshmi	Billable	Senior Manager	6.0	\$650.00	\$3,900.00
Jimenez,Joseph Robert	Billable	Senior Manager	15.8	\$650.00	\$10,270.00
Madhok,Kishan	Billable	Senior Manager	2.4	\$650.00	\$1,560.00
Musano,Matthew Albert	Billable	Senior Manager	24.9	\$650.00	\$16,185.00
Müsker,Philipp	Billable	Senior Manager	1.2	\$650.00	\$780.00
Nichol,T.J.	Billable	Senior Manager	30.5	\$650.00	\$19,825.00
Quigley,Nick W.	Billable	Senior Manager	0.8	\$650.00	\$520.00
Raulli,Lindsay Elizabeth	Billable	Senior Manager	11.0	\$650.00	\$7,150.00
Sawyer,David Curtis	Billable	Senior Manager	0.6	\$650.00	\$390.00
Schwarzwälder,Christian	Billable	Senior Manager	4.7	\$650.00	\$3,055.00
Stamper,Jace Allen	Billable	Senior Manager	1.8	\$650.00	\$1,170.00
Tong,Chia-Hui	Billable	Senior Manager	77.3	\$650.00	\$50,245.00
Weber,Nic	Billable	Senior Manager	0.3	\$650.00	\$195.00
Bouza,Victor	Billable	Manager	0.9	\$525.00	\$472.50
Canales,Georgia	Billable	Manager	3.5	\$525.00	\$1,837.50
Carreras,Stephen	Billable	Manager	13.1	\$525.00	\$6,877.50
Davis,Kathleen F.	Billable	Manager	0.7	\$525.00	\$367.50
Davis,Matthew	Billable	Manager	3.6	\$525.00	\$1,890.00
Dickerson,Kelsey	Billable	Manager	6.1	\$525.00	\$3,202.50
Dulceak,Crystal	Billable	Manager	8.5	\$525.00	\$4,462.50
Flannery,Jennifer	Billable	Manager	7.4	\$525.00	\$3,885.00
Gil Diez De Leon,Marta	Billable	Manager	1.8	\$525.00	\$945.00
Hammon,David Lane	Billable	Manager	167.2	\$525.00	\$87,780.00
Hammon,David Lane	Travel ¹	Manager	2.5	\$262.50	\$656.25
Jena,Deepak	Billable	Manager	1.1	\$525.00	\$577.50

Name	Type	Rank	Hours	Hourly Rate	Total Individual Fees
Katsnelson,David	Billable	Manager	11.5	\$525.00	\$6,037.50
Mistler,Brian M	Billable	Manager	48.7	\$525.00	\$25,567.50
ORiain,Fionn	Billable	Manager	22.9	\$725.00	\$16,602.50
Richardson,Audrey Sarah	Billable	Manager	123.9	\$525.00	\$65,047.50
Santoro,David	Billable	Manager	25.2	\$525.00	\$13,230.00
Staromiejska,Kinga	Billable	Manager	43.6	\$525.00	\$22,890.00
Wrenn,Kaitlin Doyle	Billable	Manager	77.6	\$525.00	\$40,740.00
Wrenn,Kaitlin Doyle	Travel ¹	Manager	18.2	\$262.50	\$4,777.50
Zheng,Eva	Billable	Manager	27.5	\$525.00	\$14,437.50
Ancona,Christopher	Billable	Senior	104.4	\$395.00	\$41,238.00
Babasoro,Markho Ramius	Billable	Consultant	3.5	\$445.00	\$1,557.50
Canale,Steven P.	Billable	Senior	2.9	\$395.00	\$1,145.50
Carver,Cody R.	Billable	Senior	23.9	\$395.00	\$9,440.50
Di Stefano,Giulia	Billable	Senior	10.2	\$395.00	\$4,029.00
Hall,Emily Melissa	Billable	Senior	58.1	\$395.00	\$22,949.50
Hamilton,Mary Catherine	Billable	Senior	10.5	\$395.00	\$4,147.50
Harris,Sandra	Billable	Senior	3.6	\$395.00	\$1,422.00
Katelas,Andreas	Billable	Senior	56.0	\$395.00	\$22,120.00
Li,Chunyang	Billable	Senior	8.3	\$395.00	\$3,278.50
Loo,Lydia	Billable	Senior	1.3	\$395.00	\$513.50
MacLean,Corrie	Billable	Senior	82.2	\$395.00	\$32,469.00
Maiello,Rob	Billable	Consultant	10.0	\$445.00	\$4,450.00
Marlow,Joe	Billable	Senior	2.4	\$395.00	\$948.00
Molnar,Evgeniya	Billable	Senior	0.3	\$395.00	\$118.50
Perez,Ellen Joy	Billable	Senior	3.5	\$395.00	\$1,382.50
Rodriguez,Lenny	Billable	Senior	38.9	\$395.00	\$15,365.50
Rüegg,Christoph	Billable	Senior	8.2	\$395.00	\$3,239.00
Short,Victoria	Billable	Senior	15.6	\$395.00	\$6,162.00
Sissoko,Mody	Billable	Senior	0.3	\$395.00	\$118.50
Steigler,Ella	Billable	Senior	1.0	\$395.00	\$395.00
Sun,Yuchen	Billable	Senior	29.3	\$395.00	\$11,573.50
Wesolowski,Jennifer L	Billable	Senior	1.0	\$395.00	\$395.00
Castillo,Irvin Giovanni	Billable	Staff	11.5	\$225.00	\$2,587.50
Cortes,Jackie	Billable	Staff	0.7	\$225.00	\$157.50
Garcia,Casey	Billable	Staff	2.9	\$225.00	\$652.50
Hall,Olivia	Billable	Staff	3.8	\$225.00	\$855.00
Huang,Vanesa	Billable	Staff	3.5	\$225.00	\$787.50
Johnson,Derrick Joseph	Billable	Staff	8.0	\$225.00	\$1,800.00
Karan,Anna Suncheuri	Billable	Staff	55.5	\$225.00	\$12,487.50
Odermatt,Jasmin	Billable	Staff	1.0	\$225.00	\$225.00
Pulliam,Michelle	Billable	Staff	9.1	\$225.00	\$2,047.50
Stillman,Will	Billable	Staff	1.8	\$225.00	\$405.00

Name	Type	Rank	Hours	Hourly Rate	Total Individual Fees
Velpuri,Cury	Billable	Staff	18.0	\$225.00	\$4,050.00
Wong,Maddie	Billable	Staff	3.0	\$225.00	\$675.00
Zincirli,Mert	Billable	Staff	3.0	\$225.00	\$675.00
Scott,James	Billable	Client Serving Contractor JS	95.0	\$600.00	\$57,000.00
Scott,James	Travel ¹	Client Serving Contractor JS	6.3	\$300.00	\$1,890.00
Bieganski,Walter	Billable	Client Serving Contractor WB	13.6	\$200.00	\$2,720.00
Totals			2,119.3		\$1,215,238.75

¹ Travel fees are billed out at 50% bill rate

Blended Hourly Rate: \$573.42

STATEMENT OF FEES BY PROJECT CATEGORY
FEBRUARY 1, 2023 THROUGH AND INCLUDING FEBRUARY 28, 2023

Project Category	Project Category Description	Hours	Fees
Chapter 11 Process and Case Management	This category includes coordinating with the Debtors and their professionals to effectively and efficiently plan, coordinate and manage the chapter 11 post-petition process, including preparation of motions, support in filing of objections and other case related procedures.	5.2	\$5,330.00
Fee/Employment Applications	This category relates to the preparation of EY's employment application and planning and coordinating the professionals' time protocols, preparation of monthly fee statements, preparation of interim fee applications, invoices, and responding to inquiries	87.0	\$39,299.50
Information Reporting	Reporting of income paid to certain US-based investors, vendors, and independent contractors	212.5	\$114,056.00
IRS Audit Matters	Responding to the inquiries of the IRS related to current/prior tax years.	15.4	\$10,010.00
Liquidation Activities	This category relates to the analysis of the entities being considered for liquidation across the global FTX organization, including coordination efforts between US and local jurisdictions. This also relates to the preparation of local liquidation plan options as well as statutory requirements and procedures required.	88.5	\$72,230.00
Meetings with Management	This category relates to meetings held with Management, EY, and other Debtors' professionals to coordinate work plans, analyses, data collection and deliverables.	103.0	\$69,540.50
Meetings with Other Advisors	This category relates to meetings, discussions and email correspondence with other advisors, including the Debtor's and creditor's legal counsel and financial advisors, as well as, other stakeholders.	29.1	\$19,728.00
Non US Tax	Taxation of all non-US based or related activities and taxpayers	380.4	\$188,972.50
Non-Working Travel (billed at 50% of rates)	This category includes all travel time not otherwise chargeable to the Debtors. This time is charged at a 50% rate.	52.8	\$19,682.25
Payroll Tax	Taxation of Global and US-based payroll and employment tax requirements	189.9	\$110,658.00
Project Management Office Transition	Preparation for, attendance at and participation in periodic meetings, discussions and analyses regarding coordination of EY services and international teams in order to align on information, assumptions, and issues.	148.9	\$95,522.00
Tax Advisory	The projects covered by on-call tax advisory services include assistance with tax issues by answering one-off questions, drafting memos	136.0	\$88,675.50

Project Category	Project Category Description	Hours	Fees
	describing how specific tax rules work, assisting with general transactional issues, and assisting Client in connection with International Tax Services dealings with tax authorities (other than representing Client in an examination or an appeal before the IRS or other taxing authority).		
Technology	Ingestion, transformation, and analysis of FTX data to be leveraged by the tax workstreams in order to facilitate the preparation and completion of deliverables.	55.1	\$37,090.00
Transfer Pricing	Determine arm's length pricing in related-party transactions	87.8	\$56,903.50
US Income Tax	Taxation of all US-based or related activities and taxpayers	171.3	\$112,945.00
US International Tax	Taxation of all non-US based or related activities as it impacts on US based taxpayers	103.6	\$53,058.00
US State and Local Tax	Taxation of all US-based or related activities and taxpayers as assessed by each state and local jurisdiction	245.3	\$117,387.50
Value Added Tax	Taxation of non-US based indirect based or related activities and taxpayers	7.5	\$4,150.50
Total		2,119.3	\$1,215,238.75

SUMMARY OF ACTUAL AND NECESSARY EXPENSES

Expense Category		Expense Amount
Airfare		\$4,562.67
Ground Transportation		\$1,546.22
Lodging		\$3,028.43
Meals		\$1,190.77
Miscellaneous		\$53.00
Total		\$10,381.09

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FTX TRADING LTD., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11068 (JTD)

(Jointly Administered)

**THIRD MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP AS
TAX SERVICES PROVIDER TO THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD
FROM FEBRUARY 1, 2023 THROUGH AND FEBRUARY 28, 2023**

Ernst & Young LLP (“EY LLP”), Tax Services Provider to FTX Trading Ltd. and its affiliated debtors and debtors-in-possession in the above-captioned cases (collectively, the “Debtors”), hereby submits this third monthly fee statement (this “Monthly Fee Statement”) for compensation for professional services rendered and expenses incurred for the period from February 1, 2023 through and including February 28, 2023 (the “Fee Period”). In support of the Monthly Fee Statement, EY LLP respectfully states as follows:

Background

1. On November 11 and November 14, 2022,² the Debtors filed with the United States Bankruptcy Court for the District of Delaware (the “Court”) voluntary petitions for relief under title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (as amended or modified,

¹ The last four digits of FTX Trading Ltd.’s and Alameda Research LLC’s tax identification number are 3288 and 4063 respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/FTX>. The principal place of business of Debtor Emergent Fidelity Technologies Ltd is Unit 3B, Bryson’s Commercial Complex, Friars Hill Road, St. John’s, Antigua and Barbuda.

² November 11, 2022 is the petition date for all Debtors, except for Debtor West Realm Shires Inc.

the “Bankruptcy Code”). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Joint administration of the Debtors’ cases (the “Chapter 11 Cases”) was authorized by the Court by entry of an order on November 22, 2022 [D.I. 128]. On December 15, 2022, the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed an Official Committee of Unsecured Creditors (the “Committee”) pursuant to section 1102 of the Bankruptcy Code [D.I. 231].

2. On January 17, 2023, the Court entered the Order Authorizing the Retention and Employment of EY LLP as Tax Services Provider *Nunc Pro Trunc* to November 28, 2022 [D.I. 505] authorizing the retention and employment of EY LLP as the Debtors’ Tax Services Provider, *nunc pro tunc* to November 28, 2022.

3. On January 9, 2023, the Court entered the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [D.I. 435] (the “Interim Compensation Order”).

Relief Requested

4. By this Monthly Fee Statement and in accordance with the Interim Compensation Order, EY LLP makes this application for (i) allowance of compensation as an administrative expense of the Debtors’ estates in the amount of \$1,215,238.75 for reasonable and necessary professional services rendered, (ii) payment of compensation in the amount of 80% thereof (in the amount of \$972,191) and (iii) payment of \$10,381.09 for actual and necessary expenses incurred.

a. Compensation Requested

5. The services performed by EY LLP during the Fee Period included tax services. Attached hereto as Exhibit A is a detailed itemization, by project category, of all

services performed by EY LLP with respect to the Chapter 11 Cases during the Fee Period. This detailed itemization complies with Local Rule 2016-2 in that each time entry contains a separate time allotment, a description of the type of activity and the subject matter of the activity, all time is billed in increments of one-tenth (1/10) of an hour, time entries are presented chronologically in categories, and all meetings or hearings are individually identified.

6. The timekeepers who rendered services related to each category are identified in Exhibit A, along with the number of hours for each individual and the total compensation sought by each category. All services for which EY LLP requests compensation were performed for, or on behalf of, the Debtors.

b. Expense Reimbursement

7. EY LLP incurred out-of-pocket expenses during the Fee Period in the amount of \$10,381.09. Attached hereto as Exhibit B is a description of the expenses actually incurred by EY LLP in the performance of services rendered as Tax Services Provider to the Debtors. The expenses are broken down into categories of charges, which may include, among other things, the following charges: photocopying, printing, outgoing facsimiles, document retrieval, postage, third-party conference calls, messenger service, transcripts, computerized legal research, filing fees, working meals, secretarial overtime, and other expenses.

8. In accordance with section 330 of the Bankruptcy Code, EY LLP seeks reimbursement only for the actual cost of such expenses to EY LLP. EY LLP submits that all such expenses incurred were customary, necessary and related to the Chapter 11 Cases and, by this Monthly Fee Statement, requests reimbursement of the same.

Valuation of Services

9. Professionals of EY LLP have expended a total of 2,119.3 hours in

connection with this matter during the Fee Period.

10. The amount of time spent by each of the professionals providing services to the Debtors for the Fee Period is set forth in Exhibit A. The rates are EY LLP's normal hourly rates of compensation for work of this character. The reasonable value of the services rendered by EY LLP for the Fee Period as Tax Services Provider for the Debtors in the Chapter 11 Cases is \$1,215,238.75.

11. EY LLP believes that the time entries included in Exhibit A attached hereto and the expense breakdown set forth in Exhibit B attached hereto are in compliance with the requirements of Local Rule 2016-2.

12. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount requested is fair and reasonable given the complexities of these Chapter 11 Cases, the time expended, the nature and extent of the services rendered, the value of such services, and the costs of comparable services other than in a case under this title.

Certificate of Compliance and Waiver

13. The undersigned representative of EY LLP certifies that he has reviewed the requirements of Local Rules 2016-2 and that the Monthly Fee Statement substantially complies with such rule. To the extent that the Monthly Fee Statement does not comply in all respects with the requirements of Local Rule 2016-2, EY LLP believes that such deviations are not material and respectfully requests that any such requirements be waived.

Notice and No Prior Request

14. Notice of this Monthly Fee Statement has been given to the following parties or, in lieu of, to their counsel, if known: (a) the U.S. Trustee; (b) the Official Committee of Unsecured Creditors and (d) all parties required to be given notice in the Interim

Compensation Order. EY LLP submits that no other or further notice is necessary.

15. No prior request for the relief sought in this Monthly Fee Statement has been made to this or any other Court.

WHEREFORE, EY LLP respectfully requests that the Bankruptcy Court
(i) approve the Monthly Fee Statement and (ii) grant such further relief as is just and proper.

/s/ Thomas M. Shea
Thomas M. Shea
Partner/Principal
Ernst & Young LLP